

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Entertainment Tax Act, 1939 – Exhibition Society, Hyderabad – Waiver of Entertainment Tax levied on Exhibition Society – Exemption - Orders – Issued.

REVENUE(CT-IV) DEPARTMENT

G.O.Ms.No. 365

Dated:01-06-2012.

Read the following:

- 1) From the President, Exhibition Society Ref.No.ES/AIIE/1164/12, Dt. 02-02-2012.
- 2) From the CCT, Ref.No.A.I(3)/11/2012, Dt.24-03-2012.

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ORDER:

The President, Exhibition Society, Hyderabad, vide reference 1st read above, has stated that the Exhibition Society was incorporated under Section-25 of the Companies Act, 1956 with the prime objective of promoting education and encouraging Small Scale Industrial units to exhibit their products for sale. The Exhibition Society does not involve itself in any kind of sale of movables and does not provide any entertainment to the visitors. Space in the Exhibition ground is provided to the Departments of the State and Central Governments, Government undertakings, other enterprises and individual industrial units for the purpose of exhibiting their products. The visitors are allowed into the Exhibition grounds by collecting entry fees through issue of tickets and they round the stalls. This by itself should not be regarded to constitute an avenue for entertainment.

2. Accordingly, the Exhibition Society, Nampally, Hyderabad requested to grant exemption from payment of Entertainment Tax on the amounts collected on admission/entry tickets to the industrial exhibition conducted by the Exhibition Society, Nampally, Hyderabad.

3. The Government, after careful examination of the matter, hereby exempt the Exhibition Society from payment of Entertainment Tax on the amount collected for entry/admission into the exhibition grounds in which the stalls are set up.

4. The Commissioner of Commercial Taxes, A.P, Hyderabad is requested to take necessary action.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To,
The Commissioner of Commercial Taxes, A.P., Hyderabad.

Copy to:

The Exhibition Society, Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad

SF/SC

//FORWARDED BY ORDER//

SECTION OFFICER